

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 5850 OF 2009

COMMISSIONER OF CENTRAL EXCISE . . . . .Appellant(s)

Vs.

M/S BHARAT PETROLEUM CORPORATION LTD.  
THROUGH THE DIRECTOR . . . . .Respondent(s)

WITH

C.A. NO. 8170 OF 2019

WITH

C.A. NO. 5515 OF 2019

WITH

C.A. NO. 1641 OF 2019

WITH

C.A. NO. 4892 OF 2018

WITH

C.A. No. 7038/2009

WITH

C.A. NO. 1419-1422 OF 2010

WITH

C.A. NO. 6989-6991 OF 2009

WITH

C.A. NO. 9097 OF 2013

WITH

C.A. NO. 7024 OF 2012

WITH

C.A. NOS. 2121-2133 OF 2013

WITH

C.A. NO. 2528 OF 2013

WITH

C.A. NO. 5075 OF 2015

O R D E R

The question of law sought to be urged in these appeals by the revenue is whether the addition or blending of Multi-Functional Additives with Motor Spirit (MS) and duty paid High Speed Diesel (HSD) result in transformation of those products into new products attracting fresh excise levy. The Tribunal had followed its previous rulings as well as this Court's judgments on such issue, which had broadly held that unless the essential characteristic of the article of emerging product changed, the mere blending or addition of something in such articles leading to negligible or inconsequential changes, would not result in manufacture of or the emergence of a new product, as long as its usage remains the same. It is also a matter of record that the product emerging after blending confirms to the same specifications as in the case of old one. It is also pointed out that this issue has been decided against the revenue recently in "*Commissioner of Trade Tax Vs M/S.*

*Kumar Paints and Mill Stores Through its Proprietor*" [2023 SCC Online (SC) 263].

In view of the above position, this Court is of the opinion that the appeals have to fail; they are accordingly dismissed.

.....J.  
(S. RAVINDRA BHAT)

.....J.  
(DIPANKAR DATTA)

New Delhi;  
April 12, 2023.

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Civil Appeal No(s). 5850/2009

COMMISSIONER OF CENTRAL EXCISE

Appellant(s)

VERSUS

M/S BHARAT PETROLEUM CORPORATION LTD.  
THROUGH THE DIRECTOR

Respondent(s)

(IA No. 111805/2017 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/  
FACTS/ANNEXURES AND IA No. 1/2009 - STAY APPLICATION)

WITH

C.A. No. 8170/2019 (XVII-A)

(IA No. 153380/2019 - EX-PARTE STAY

IA No. 153382/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)C.A. No. 5515/2019 (XVII-A)

(IA No. 96127/2019 - STAY APPLICATION)

C.A. No. 1641/2019 (XVII-A)

(IA No. 19307/2019 - EX-PARTE STAY)

C.A. No. 4892/2018 (XVII-A)

(IA No. 60649/2018 - EX-PARTE STAY)

C.A. No. 7038/2009 (XVII-A)C.A. No. 1419-1422/2010 (XVII-A)C.A. No. 6989-6991/2009 (XVII-A)(IA No. 7/2009 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)C.A. No. 9097/2013 (XVII-A)

(IA No. 3/2012 - STAY APPLICATION)

C.A. No. 7024/2012 (XVI)

(IA No. 2/2012 - STAY APPLICATION)

C.A. No. 2121-2133/2013 (XVII-A)

(IA No. 14244/2018 - EX-PARTE STAY)

C.A. No. 2528/2013 (XVII-A)

(IA No. 3/2013 - STAY APPLICATION)

C.A. No. 5075/2015 (XVII-A)

Date : 12-04-2023 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S. RAVINDRA BHAT  
HON'BLE MR. JUSTICE DIPANKAR DATTA

For Appellant(s) Mr. B. Krishna Prasad, AOR

Mrs. Anil Katiyar, AOR

Mr. N. Venkatraman, A.S.G.  
Mr. Mukesh Kumar Maroria, AOR  
Mr. Sudhershnan K, Adv.  
Mr. V.C. Bharathi, Adv.  
Mr. Vanshaja Shukla, Adv.  
Mr. Vinayak Sharma, Adv.  
Mr. Akshay Amritanshu, Adv.

For Respondent(s) Mr. M. P. Devanath, AOR

Mr. V. Sridhaaran, Sr. Adv.  
Mr. V. Lakshmikumaran, Adv.  
Ms. Apeksha Mehta, Adv.  
Mr. Pranav Mundra, Adv.  
Ms. Neha Choudhary, Adv.  
Ms. Falguni Gupta, Adv.  
Ms. Charanya Lakshmikumaran, AOR

Mr. S. K. Bagaria, Sr. Adv.  
Mr. Parijat Sinha, AOR  
Ms. Pallak Bhagat, Adv.  
Mr. Devesh Mishra, Adv.

Mr. Vikas Singh Jangra, AOR  
Mr. R. Parthasarathy, AOR

UPON hearing the counsel the Court made the following  
O R D E R

The appeals are dismissed in terms of signed order.

All pending applications are disposed of.

(NEETA SAPRA)

COURT MASTER (SH)

(Signed order is placed on the file)

(MATHEW ABRAHAM)

COURT MASTER (NSH)